

Western Cape: Hessequa(WC042) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	35 267	39 632	43 420	43 420	44 507	46 331	49 224	56 775
Service charges	-	-	87 712	103 179	101 952	101 952	103 043	122 206	146 413	167 308
Investment revenue	-	-	10 356	8 500	6 600	6 600	5 581	6 800	6 870	6 950
Transfers recognised - operational	-	-	43 423	37 620	67 093	67 093	93 983	52 850	57 642	49 720
Other own revenue	-	-	8 581	27 185	26 491	26 491	3 680	23 340	16 000	9 633
Total Revenue (excluding capital transfers and contributions)	-	-	185 339	216 115	245 556	245 556	250 794	251 527	276 149	290 386
Employee costs	-	-	51 120	65 255	66 766	66 766	64 161	76 735	83 245	90 310
Remuneration of councillors	-	-	3 627	4 375	4 375	4 375	4 292	4 481	4 522	4 900
Depreciation & asset impairment	-	-	9 148	14 293	14 293	14 293	-	15 270	17 842	20 310
Finance charges	-	-	3 815	4 051	4 051	4 051	3 906	4 862	6 668	8 827
Materials and bulk purchases	-	-	27 700	38 359	37 459	37 459	34 239	46 578	58 764	74 125
Transfers and grants	-	-	30 064	28 197	56 914	56 914	84 578	38 093	42 361	33 418
Other expenditure	-	-	40 846	49 049	49 520	49 520	41 038	56 884	58 922	60 894
Total Expenditure	-	-	166 321	203 579	233 378	233 378	232 213	242 904	272 323	292 784
Surplus/(Deficit)	-	-	19 018	12 536	12 178	12 178	18 581	8 624	3 826	(2 398)
Transfers recognised - capital	-	-	32 049	26 850	32 372	32 372	1 599	12 273	18 051	20 329
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	103 112	58 856	64 789	64 789	58 598	56 890	71 523	84 394
Transfers recognised - capital	-	-	57 764	26 850	32 364	32 364	32 274	12 273	10 551	12 829
Public contributions & donations	-	-	6 411	-	-	-	102	-	7 500	7 500
Borrowing	-	-	11 864	15 510	14 808	14 808	13 552	22 500	27 850	36 680
Internally generated funds	-	-	27 075	16 496	17 617	17 617	12 670	22 117	25 622	27 385
Total sources of capital funds	-	-	103 112	58 856	64 789	64 789	58 598	56 890	71 523	84 394
<u>Financial position</u>										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<u>Cash flows</u>										
Net cash from (used) operating	-	-	77 042	61 224	61 224	61 224	20 030	21 983	25 749	30 719
Net cash from (used) investing	-	-	(148 640)	(59 684)	(59 684)	(59 684)	(16 964)	(36 690)	(50 923)	(69 794)
Net cash from (used) financing	-	-	2 748	2 308	2 308	2 308	6 508	16 634	19 480	25 236
Cash/cash equivalents at the year end	-	-	5 442	108 348	108 348	108 348	103 987	58 788	53 094	39 255
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	67 066	61 546	64 767	30 500	30 500	30 500	-	-	-	-
Balance - surplus (shortfall)	(67 066)	(61 546)	(64 767)	(30 500)	(30 500)	(30 500)	-	-	-	-
<u>Asset management</u>										
Asset register summary (WDV)	-	-	103 112	58 856	64 789	64 789	58 598	56 890	71 523	84 394
Depreciation & asset impairment	-	-	9 148	14 293	14 293	14 293	-	15 270	17 842	20 310
Renewal of Existing Assets	-	-	32 934	26 543	28 997	28 997	26 998	36 304	42 895	47 464
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Western Cape: Hessequa(WC042) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	61 567	64 852	67 915	67 915	74 807	81 000	90 911
Executive & Council				15 613	16 937	17 575	17 575	22 112	24 868	27 413
Budget & Treasury Office				44 537	46 947	49 270	49 270	51 349	54 645	62 120
Corporate Services				1 417	969	1 070	1 070	1 347	1 487	1 379
<i>Community and Public Safety</i>		-	-	27 896	24 637	49 703	49 703	26 859	29 954	29 364
Community & Social Services				909	1 182	1 195	1 195	975	1 037	573
Sport And Recreation				6 081	6 154	6 024	6 024	6 176	6 717	7 306
Public Safety				4 649	4 429	4 440	4 440	4 402	4 472	4 535
Housing				16 257	12 872	38 044	38 044	15 306	17 727	16 950
Health										
<i>Economic and Environmental Services</i>		-	-	27 493	35 644	36 930	36 930	26 994	14 318	8 300
Planning and Development				4 882	23 074	22 740	22 740	20 906	13 819	7 789
Road Transport				22 341	12 356	14 025	14 025	5 941	345	348
Environmental Protection				270	214	166	166	147	154	163
<i>Trading Services</i>		-	-	100 433	117 831	123 338	123 338	135 140	168 928	182 141
Electricity				51 893	66 172	67 877	67 877	86 107	105 396	110 174
Water				24 054	19 091	20 037	20 037	22 918	30 652	36 794
Waste Water Management				16 893	23 855	26 710	26 710	16 457	21 781	22 691
Waste Management				7 592	8 714	8 714	8 714	9 659	11 100	12 481
<i>Other</i>	4					40	40			
Total Revenue - Standard	2	-	-	217 389	242 965	277 927	277 927	263 800	294 200	310 715
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	43 044	50 714	52 090	52 090	60 281	64 436	68 722
Executive & Council				21 820	22 653	22 563	22 563	28 570	29 375	31 069
Budget & Treasury Office				9 640	11 586	12 653	12 653	14 149	16 041	17 202
Corporate Services				11 583	16 475	16 874	16 874	17 561	19 020	20 451
<i>Community and Public Safety</i>		-	-	32 679	36 376	61 703	61 703	42 221	46 531	47 698
Community & Social Services				4 057	6 374	6 152	6 152	6 255	6 468	6 850
Sport And Recreation				7 594	9 855	10 008	10 008	11 944	12 596	13 205
Public Safety				4 266	7 244	7 453	7 453	8 637	9 655	10 602
Housing				16 741	12 903	38 089	38 089	15 385	17 812	17 041
Health				21						
<i>Economic and Environmental Services</i>		-	-	20 267	28 351	28 243	28 243	32 826	36 243	39 984
Planning and Development				3 092	3 939	3 828	3 828	5 505	5 754	6 023
Road Transport				15 128	22 336	22 379	22 379	26 047	29 183	32 610
Environmental Protection				2 048	2 077	2 037	2 037	1 273	1 306	1 351
<i>Trading Services</i>		-	-	68 368	85 985	89 138	89 138	105 823	123 305	134 517
Electricity				38 845	56 346	55 891	55 891	71 789	86 945	95 312
Water				14 769	12 027	15 176	15 176	13 724	14 738	15 930
Waste Water Management				8 359	10 210	10 568	10 568	11 621	12 465	13 327
Waste Management				6 395	7 402	7 503	7 503	8 688	9 158	9 948
<i>Other</i>	4			1 963	2 153	2 203	2 203	1 753	1 808	1 863
Total Expenditure - Standard	3	-	-	166 321	203 579	233 378	233 378	242 904	272 323	292 784
Surplus/(Deficit) for the year		-	-	51 068	39 386	44 550	44 550	20 897	21 877	17 931

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Western Cape: Hessequa(WC042) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	-	34 806	39 132	43 000	43 000	44 069	45 831	48 724	56 275	
Property rates - penalties and collection charges		-	-	461	500	420	420	438	500	500	500	
Service charges - electricity revenue	2	-	-	48 974	61 877	63 282	63 282	62 066	76 156	94 880	109 459	
Service charges - water revenue	2	-	-	16 716	17 389	15 309	15 309	16 028	18 606	20 532	23 095	
Service charges - sanitation revenue	2	-	-	10 244	11 282	10 694	10 694	12 242	13 457	15 138	17 029	
Service charges - refuse revenue	2	-	-	7 509	8 610	8 610	8 610	8 706	9 569	11 005	12 380	
Service charges - other		-	-	4 269	4 021	4 057	4 057	4 000	4 417	4 859	5 345	
Rental of facilities and equipment		-	-	2 993	3 143	3 071	3 071	3 176	3 105	3 283	3 466	
Interest earned - external investments		-	-	10 356	8 500	6 600	6 600	5 581	6 800	6 870	6 950	
Interest earned - outstanding debtors		-	-	958	1 200	600	600	545	500	540	582	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	-	2 612	2 345	2 346	2 346	2 446	2 294	2 351	2 409	
Licences and permits		-	-	212	213	165	165	205	161	167	175	
Agency services		-	-	1 147	1 150	1 153	1 153	1 185	1 177	1 182	1 186	
Transfers recognised - operational		-	-	43 423	37 620	67 093	67 093	93 983	52 850	57 642	49 720	
Other own revenue	2	-	-	80	(2 766)	(2 744)	(2 744)	(4 542)	(4 097)	(4 624)	(5 284)	
Gains on disposal of PPE		-	-	579	21 900	21 900	21 900	665	20 200	13 100	7 100	
Total Revenue (excl. capital transfers and contributions)		-	-	185 339	216 115	245 556	245 556	250 794	251 527	276 149	290 386	
<u>Expenditure By Type</u>												
Employee related costs	2	-	-	51 120	65 255	66 766	66 766	64 161	76 735	83 245	90 310	
Remuneration of councillors		-	-	3 627	4 375	4 375	4 375	4 292	4 481	4 522	4 900	
Debt impairment	3	-	-	1 270	2 331	2 331	2 331	3 865	2 440	2 586	2 741	
Depreciation and asset impairment	2	-	-	9 148	14 293	14 293	14 293	-	15 270	17 842	20 310	
Finance charges		-	-	3 815	4 051	4 051	4 051	3 906	4 862	6 668	8 827	
Bulk purchases	2	-	-	27 700	38 359	37 459	37 459	34 239	46 578	58 764	74 125	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	696	859	859	859	1 060	3 056	3 318	3 539	
Transfers and grants		-	-	30 064	28 197	56 914	56 914	84 578	38 093	42 361	33 418	
Other expenditure	4,5	-	-	38 879	45 859	46 330	46 330	36 113	51 388	53 018	54 615	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Expenditure		-	-	166 321	203 579	233 378	233 378	232 213	242 904	272 323	292 784	
Surplus/(Deficit)		-	-	19 018	12 536	12 178	12 178	18 581	8 624	3 826	(2 398)	
Transfers recognised - capital		-	-	32 049	26 850	32 372	32 372	1 599	12 273	18 051	20 329	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions		-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931	
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year		-	-	51 068	39 386	44 550	44 550	20 180	20 897	21 877	17 931	

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Western Cape: Hessequa(WC042) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	3 701	3 270	2 180	2 180	1 718	3 108	3 387	3 342
Executive & Council									22	1	5
Budget & Treasury Office					80	17	17	17	132	110	52
Corporate Services				3 701	3 190	2 163	2 163	1 701	2 954	3 276	3 285
<i>Community and Public Safety</i>		-	-	6 953	2 003	2 848	2 848	2 461	4 065	3 047	3 719
Community & Social Services				1 066	70	629	629	384	482	152	199
Sport And Recreation				5 730	1 563	1 850	1 850	1 710	2 116	2 242	2 599
Public Safety				157	370	369	369	368	1 467	653	922
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	50 058	22 640	24 971	24 971	22 580	23 857	22 227	24 103
Planning and Development				884					3		
Road Transport				49 174	22 605	24 957	24 957	22 566	23 854	22 027	23 703
Environmental Protection					35	14	14	14		200	400
<i>Trading Services</i>		-	-	42 400	30 943	34 790	34 790	31 839	25 860	42 862	53 230
Electricity				9 439	8 610	11 526	11 526	10 435	12 152	15 495	24 251
Water				12 848	8 367	5 993	5 993	5 501	7 241	13 330	17 179
Waste Water Management				18 070	13 966	17 272	17 272	15 903	6 317	11 287	10 350
Waste Management				2 042					150	2 750	1 450
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	103 112	58 856	64 789	64 789	58 598	56 890	71 523	84 394
Funded by:											
National Government				57 764	26 850	32 364	32 364	32 274	12 273	10 551	12 829
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	57 764	26 850	32 364	32 364	32 274	12 273	10 551	12 829
Public contributions and donations	5			6 411				102		7 500	7 500
Borrowing	6			11 864	15 510	14 808	14 808	13 552	22 500	27 850	36 680
Internally generated funds				27 075	16 496	17 617	17 617	12 670	22 117	25 622	27 385
Total Capital Funding	7	-	-	103 112	58 856	64 789	64 789	58 598	56 890	71 523	84 394

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Western Cape: Hessequa(WC042) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Western Cape: Hessequa(WC042) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				204 910	180 449	180 449	180 449	191 797	186 686	215 948	247 092
Government - operating	1			49 304	64 469	64 469	64 469	95 582	52 850	57 642	49 720
Government - capital	1								12 273	10 551	12 829
Interest									7 300	7 410	7 532
Dividends											
Payments											
Suppliers and employees				(97 522)	(97 384)	(97 384)	(97 384)	(152 625)	(231 452)	(258 158)	(276 751)
Finance charges				(76 846)	(84 249)	(84 249)	(84 249)	(116 253)	(5 674)	(7 645)	(9 703)
Transfers and grants	1			(2 804)	(2 061)	(2 061)	(2 061)	1 528			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	77 042	61 224	61 224	61 224	20 030	21 983	25 749	30 719
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									20 200	20 600	14 600
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments				(86 129)				42 281			
Payments											
Capital assets				(62 512)	(59 684)	(59 684)	(59 684)	(59 245)	(56 890)	(71 523)	(84 394)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(148 640)	(59 684)	(59 684)	(59 684)	(16 964)	(36 690)	(50 923)	(69 794)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				9 478	15 510	15 510	15 510	14 808			
Borrowing long term/refinancing									22 500	27 850	36 680
Increase (decrease) in consumer deposits				29	142	142	142	63			
Payments											
Repayment of borrowing				(6 758)	(13 344)	(13 344)	(13 344)	(8 362)	(5 866)	(8 370)	(11 444)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	2 748	2 308	2 308	2 308	6 508	16 634	19 480	25 236
NET INCREASE/(DECREASE) IN CASH HELD											
		-	-	(68 850)	3 848	3 848	3 848	9 575	1 927	(5 694)	(13 840)
Cash/cash equivalents at the year begin:	2			74 292	104 500	104 500	104 500	94 413	56 861	58 788	53 094
Cash/cash equivalents at the year end:	2			5 442	108 348	108 348	108 348	103 987	58 788	53 094	39 255

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Western Cape: Hessequa(WC042) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	70 179	32 312	35 791	35 791	20 586	28 628	36 930
Infrastructure - Road Transport				23 075	2 060	4 500	4 500	4 050	4 200	4 800
Infrastructure - Electricity				3 846	3 310	3 604	3 604	1 270	1 610	1 380
Infrastructure - Water				12 546	7 912	5 538	5 538	6 563	12 474	16 407
Infrastructure - Sanitation				16 902	13 193	16 137	16 137	3 748	5 905	8 197
Infrastructure - Other				250	1 000	1 000	1 000	150	150	1 250
Infrastructure		-	-	56 620	27 475	30 779	30 779	15 781	24 339	32 034
Community				5 913	1 195	2 070	2 070	985	1 045	1 310
Heritage assets										100
Investment properties					1 200	200	200	300	300	500
Other assets	6			7 647	2 442	2 742	2 742	3 520	2 943	2 986
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	32 934	26 543	28 997	28 997	36 304	42 895	47 464
Infrastructure - Road Transport				23 075	16 587	16 805	16 805	16 750	14 930	15 830
Infrastructure - Electricity				3 819	5 130	7 811	7 811	10 920	13 790	22 350
Infrastructure - Water				189	455	455	455	678	856	772
Infrastructure - Sanitation				16 902	118	118	118	2 341	4 630	97
Infrastructure - Other				250					100	200
Infrastructure		-	-	27 333	22 290	25 189	25 189	30 689	34 306	39 249
Community				2 274	1 320	1 318	1 318	1 510	3 140	3 060
Heritage assets										
Investment properties										
Other assets	6			3 326	2 934	2 490	2 490	4 105	5 449	5 155
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	46 150	18 647	21 305	21 305	20 800	19 130	20 630
Infrastructure - Electricity		-	-	7 665	8 440	11 416	11 416	12 190	15 400	23 730
Infrastructure - Water		-	-	12 735	8 367	5 993	5 993	7 241	13 330	17 179
Infrastructure - Sanitation		-	-	16 902	13 311	16 254	16 254	6 089	10 535	8 294
Infrastructure - Other		-	-	500	1 000	1 000	1 000	150	250	1 450
Infrastructure		-	-	83 953	49 765	55 968	55 968	46 470	58 645	71 283
Community		-	-	8 187	2 515	3 388	3 388	2 495	4 185	4 370
Heritage assets		-	-	-	-	-	-	-	-	100
Investment properties		-	-	-	1 200	200	200	300	300	500
Other assets	6	-	-	10 973	5 376	5 232	5 232	7 625	8 393	8 141
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	103 112	58 856	64 789	64 789	56 890	71 523	84 394
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				46 150	18 647	21 305	21 305	20 800	19 130	20 630
Infrastructure - Electricity				7 665	8 440	11 416	11 416	12 190	15 400	23 730
Infrastructure - Water				12 735	8 367	5 993	5 993	7 241	13 330	17 179
Infrastructure - Sanitation				16 902	13 311	16 254	16 254	6 089	10 535	8 294
Infrastructure - Other				500	1 000	1 000	1 000	150	250	1 450
Infrastructure		-	-	83 953	49 765	55 968	55 968	46 470	58 645	71 283
Community		-	-	8 187	2 515	3 388	3 388	2 495	4 185	4 370
Heritage assets		-	-	-	-	-	-	-	-	100
Investment properties		-	-	-	1 200	200	200	300	300	500
Other assets	6	-	-	10 973	5 376	5 232	5 232	7 625	8 393	8 141
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	103 112	58 856	64 789	64 789	56 890	71 523	84 394
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3			9 148	14 293	14 293	14 293	15 270	17 842	20 310
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	9 148	14 293	14 293	14 293	15 270	17 842	20 310
% of capital exp on renewal of assets		0.0%	0.0%	46.9%	82.1%	81.0%	81.0%	176.4%	149.8%	128.5%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	360.0%	185.7%	202.9%	202.9%	237.7%	240.4%	233.7%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	32.0%	45.0%	45.0%	45.0%	64.0%	60.0%	56.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)